



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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November 2, 2011

TO: Mark J. Saladino
Treasurer and Tax Collector

FROM: Wendy L. Watanabe
Auditor-Controller

*Wendy L. Watanabe
by Schneiderman*

SUBJECT: **TREASURER'S SEPTEMBER 16, 2011 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) teller and vault cash, and electronic transit/bus card inventory.

We conducted a surprise cash count as of the close of business on September 16, 2011. The teller cash, vault cash, and transit/bus electronic card inventory we counted agreed with TTC's records (Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. Please call me if you have any questions, or your staff may contact Robert Campbell at (213) 253-0101.

WLW:JLS:RGC:TK:FL

Attachment

c: Audit Committee

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON SEPTEMBER 16, 2011**

TAX COLLECTOR – REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change fund Assignments:			
Teller #1	300.00	300.00	0.00
Teller #2	300.00	300.00	0.00
Teller #3	300.00	300.00	0.00
Teller #4	300.00	300.00	0.00
Teller #5	300.00	300.00	0.00
Teller #6	300.00	300.00	0.00
Teller #7	300.00	300.00	0.00
Teller #8	300.00	300.00	0.00
Cash on Hand	2,400.00	2,400.00	0.00
Receipts & Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>\$ 4,800.00</u>	<u>\$ 4,800.00</u>	<u>\$ 0.00</u>

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 8,097.50	\$ 8,097.50	\$ 0.00
Total Collections	<u>106,969.23</u>	<u>106,969.23</u>	<u>0.00</u>
TOTAL	<u>\$ 115,066.73</u>	<u>\$ 115,066.73</u>	<u>\$ 0.00</u>

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON SEPTEMBER 16, 2011**

OTHER COLLECTIONS

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Miscellaneous Collections	\$ 0.00	\$ 0.00	\$ 0.00
MTA Inventory: Transit Access Passes	<u>98.00</u>	<u>98.00</u>	<u>0.00</u>
TOTAL	<u>\$ 98.00</u>	<u>\$ 98.00</u>	<u>\$ 0.00</u>